## ABSTRACT OF THE DISCLOSURE

A tap dancing shoe has a shock absorbing cushion to minimize the potential for injury caused by the repetitive stresses placed upon the feet and knees during tap dancing. The tap dancing shoe includes a shoe upper that can be fabricated from a variety of materials. The shoe upper is attached to a rigid sole such that the shoe upper and the top surface of the sole create a shoe cavity to encase the foot. The width of the shoe cavity may be adjusted by an adjustable portion of the shoe upper to insure that the tap dancing shoe fits securely on the foot of the dancer. A rigid heel is attached to the sole of the tap dancing shoe. Tap plates are then secured to the sole of the tap dancing shoes. Generally, a front tap plate is attached at the front, or ball portion, of the shoe, and a heel tap plate is attached to the heel of the tap dancing shoe. A shock absorbing cushion is permanently affixed to the sole of the tap dancing shoe within the shoe cavity. The shock absorbing cushion contains a single layer or multiple layers of cushioning material arranged such that the shock absorbing cushion is thicker at the front of the tap dancing shoe, corresponding to the placement of the front tap plate, than at the rear portion of the tap dancing shoe.